

Form 990Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

1999This Form Is Open
to Public Inspection**A For the 1999 calendar year, OR tax year period beginning _____ and ending _____****B Check If:**
 Change of address
 Please use IRS label or print or type.
 Initial return
 Final return
 Amended return required also for state reporting
 Specific instructions.**C Name of organization****ASSOCIATES IN COUNSELING AND CHILD GUIDANCE, INC.****D Employer identification number****25-1822655****E Number and street (or P.O. box if mail is not delivered to street address)****F Room/suite****G Telephone number****H-1 272 E. CONNELLY BLVD. (724) 983-1381****H-2 City or town, state or country, and ZIP+4****H-3 SHARON, PA 16146****F Check if exemption application is pending****G Type of organization ► Exempt under 501(c) () (Insert number) OR ► section 4947(a)(1) nonexempt charitable trust****Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).****H(a) Is this a group return filed for affiliates? Yes No **I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ►******(b) If "Yes," enter the number of affiliates for which this return is filed: ►****(c) Is this a separate return filed by an organization covered by a group ruling? Yes No****K Check here ► if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but****If it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.****Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

1 Contributions, gifts, grants, and similar amounts received:	1a	
a Direct public support	1b	
b Indirect public support	1c	
c Government contributions (grants)		
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ _____ noncash \$ _____)		1d 0.
2 Program service revenue including government fees and contracts (from Part VII, line 93)		2 3,676,604.
3 Membership dues and assessments		3
4 Interest on savings and temporary cash investments		4
5 Dividends and interest from securities		5
6 a Gross rents	6a	
b Less: rental expenses	6b	
c Net rental income or (loss) (subtract line 6b from line 6a)		6c
7 Other investment income (describe ►)		7
8 a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other
b Less: cost or other basis and sales expenses	8a	
c Gain or (loss) (attach schedule)	8b	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	
9 Special events and activities (attach schedule)		
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	
b Less: direct expenses other than fundraising expenses	9b	
c Net income or (loss) from special events (subtract line 9b from line 9a)		9c
10 a Gross sales of inventory, less returns and allowances	10a	
b Less: cost of goods sold	10b	
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c
11 Other revenue (from Part VII, line 103)		11
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12 3,676,604.
13 Total program services (from line 44, column (B))		13 3,303,351.
14 Management and general (from line 44, column (C))		14 96,474.
15 Fundraising (from line 44, column (D))		15
16 Payments to affiliates (attach schedule)		16
17 Total expenses (add lines 16 and 44, column (A))		17 3,399,825.
18 Excess or (deficit) for the year (subtract line 17 from line 12)		18 276,779.
19 Net assets or fund balances at beginning of year (from line 73, column (A))		19 20,000.
20 Other changes in net assets or fund balances (attach explanation)		20 0.
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21 296,779.

LHA For Paperwork Reduction Act Notice, see page 1 of the separate Instructions.
023001
12-14-99**EXHIBIT**

Tables

A

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13P

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
cash \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 57,500.	28,750.	28,750.	0.
26 Other salaries and wages	26 384,737.	379,513.	5,224.	
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29 51,011.	46,930.	4,081.	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32 51,127.		51,127.	
33 Supplies	33 19,948.	19,948.		
34 Telephone	34 18,171.	18,171.		
35 Postage and shipping	35 300.		300.	
36 Occupancy	36 704.	704.		
37 Equipment rental and maintenance	37 4,268.	4,268.		
38 Printing and publications	38 1,694.	1,694.		
39 Travel	39			
40 Conferences, conventions, and meetings	40 2,627.	2,627.		
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42 1,035.	1,035.		
43 Other expenses (itemize):				
a _____				
b _____				
c _____				
d _____				
e SEE STATEMENT 1				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 2,806,703.	2,799,711.	6,992.	0.
44 3,399,825.	3,303,351.	96,474.		

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ► Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____ ; (ii) the amount allocated to Program services \$ _____ ; (iii) the amount allocated to Management and general \$ _____ ; and (iv) the amount allocated to Fundraising \$ _____ .

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ►

TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN.

Program Service Expenses
(Required for 501(c)(3) and
(4) orgs., and 4947(a)(1)
trusts; but optional for others.)

b	(Grants and allocations \$ _____)	3,303,351.
c	(Grants and allocations \$ _____)	
d	(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		► 3,303,351.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
	45 Cash - non-interest-bearing		20,000.	45	291,341.
	46 Savings and temporary cash investments			46	
	47 a Accounts receivable	47a			
	b Less: allowance for doubtful accounts	47b		47c	
	48 a Pledges receivable	48a			
	b Less: allowance for doubtful accounts	48b		48c	
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees			50	
	51 a Other notes and loans receivable	51a			
	b Less: allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges			53	
	54 Investments - securities			54	
	55 a Investments - land, buildings, and equipment basis	55a			
	b Less: accumulated depreciation	55b		55c	
	56 Investments - other			56	
	57 a Land, buildings, and equipment basis	57a	5,719.		
	b Less: accumulated depreciation	57b	1,035.	57c	4,684.
	58 Other assets (describe ► LEASE DEPOSIT)			58	6,000.
	59 Total assets (add lines 45 through 58) (must equal line 74).....		20,000.	59	302,025.
Liabilities	60 Accounts payable and accrued expenses			60	5,246.
	61 Grants payable			61	
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees			63	
	64 a Tax-exempt bond liabilities			64a	
	b Mortgages and other notes payable			64b	
	65 Other liabilities (describe ►)			65	
	66 Total liabilities (add lines 60 through 65).....		0.	66	5,246.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		20,000.	67	296,779.
	68 Temporarily restricted			68	
	69 Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		20,000.	73	296,779.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73).....		20,000.	74	302,025.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	► a 3 , 676 , 604 .	a Total expenses and losses per audited financial statements	► a 3 , 399 , 825 .
b Amounts included on line a but not on line 12, Form 990:		b Amounts included on line a but not on line 17, Form 990:	
(1) Net unrealized gains on investments	\$ _____	(1) Donated services and use of facilities ... \$ _____	
(2) Donated services and use of facilities	\$ _____	(2) Prior year adjustments reported on line 20, Form 990	\$ _____
(3) Recoveries of prior year grants	\$ _____	(3) Losses reported on line 20, Form 990 ... \$ _____	
(4) Other (specify): \$ _____		(4) Other (specify): \$ _____	
Add amounts on lines (1) through (4)	► b	Add amounts on lines (1) through (4)	► b
c Line a minus line b	► c 3 , 676 , 604 .	c Line a minus line b	► c 3 , 399 , 825 .
d Amounts included on line 12, Form 990 but not on line a:		d Amounts included on line 17, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 ... \$ _____		(1) Investment expenses not included on line 6b, Form 990 ... \$ _____	
(2) Other (specify): \$ _____		(2) Other (specify): \$ _____	
Add amounts on lines (1) and (2)	► d	Add amounts on lines (1) and (2)	► d
e Total revenue per line 12, Form 990 (line c plus line d)	► e 3 , 676 , 604 .	e Total expenses per line 17, Form 990 (line c plus line d)	► e 3 , 399 , 825 .

Part V . List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

EXHIBIT

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Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	<input checked="" type="checkbox"/>
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement;	79	<input checked="" type="checkbox"/>
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	<input checked="" type="checkbox"/>
b If "Yes," enter the name of the organization ► _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.
b Did the organization file Form 1120-POL for this year?	81b	<input checked="" type="checkbox"/>
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See Instructions for reporting in Part III.)	82b	<input checked="" type="checkbox"/>
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	<input checked="" type="checkbox"/>
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	<input checked="" type="checkbox"/>
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	<input checked="" type="checkbox"/>
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members	85c	<input checked="" type="checkbox"/>
d Section 162(e) lobbying and political expenditures	85d	<input checked="" type="checkbox"/>
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	<input checked="" type="checkbox"/>
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	<input checked="" type="checkbox"/>
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	<input checked="" type="checkbox"/>
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	<input checked="" type="checkbox"/>
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	<input checked="" type="checkbox"/>
b Gross receipts, included on line 12, for public use of club facilities	86b	<input checked="" type="checkbox"/>
87 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	87a	<input checked="" type="checkbox"/>
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	<input checked="" type="checkbox"/>
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► <u>N/A</u> ; section 4912 ► <u>N/A</u> ; section 4955 ► <u>N/A</u>		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<input checked="" type="checkbox"/>
d Enter: Amount of tax in 89c, above, reimbursed by the organization		<input checked="" type="checkbox"/>
90 a List the states with which a copy of this return is filed ► <u>PENNSYLVANIA</u>		
b Number of employees employed in the pay period that includes March 12, 1999	90b	55
91 The books are in care of ► <u>GEORGIANA RICE</u> Telephone no. ► <u>(724) 983-1381</u>		
Located at ► <u>272 E. CONNELLY BLVD., SHARON, PA</u> ZIP + 4 ► <u>16146</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	<input checked="" type="checkbox"/>

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

93 Program service revenue:

(a) **FEES AND REIMBURSEMENTS**

(b) _____

(c) _____

(d) _____

(e) _____

(f) Medicare/Medicaid payments

(g) Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate:

(a) debt-financed property

(b) not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue:

a _____

b _____

c _____

d _____

e _____

104 Subtotal (add columns (B), (D), and (E))

0. 0. 3,676,604.

105 TOTAL (add line 104, columns (B), (D), and (E)) ► 3,676,604.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

93A ASSOCIATES IN COUNSELING AND CHILD GUIDANCE IS A NON-PROFIT CORPORATION WHICH PROVIDES MENTAL HEALTH SERVICES FOR CHILDREN IN THE SHENAGO VALLEY AREA.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate, and complete in all respects, and that I have no knowledge of any information which preparer has omitted which would affect the correctness of any statement made herein. (Important! See General Instruction U.)

3/15/00 ► Sharen A. George
 Date Type or print name and title
 Date / / Check if Preparer's SSN or PTIN

**SCHEDULE A
(Form 990)****Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information**

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.

1999Name of the organization **ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.** Employer identification number
25 1822655**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See Instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000		0		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990) 1999

Part III Statements About Activities

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? **1** **X**
- If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.
- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:
- a Sale, exchange, or leasing of property? **2a** **X**
- b Lending of money or other extension of credit? **2b** **X**
- c Furnishing of goods, services, or facilities? **2c** **X**
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **2d** **X**
- e Transfer of any part of its income or assets? **2e** **X**
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.
- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? **3** **X**
- 4 a Do you have a section 403(b) annuity plan for your employees? **4a** **X**
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)

Part IV Reason for Non-Private Foundation Status (See Instructions.)

The organization is not a private foundation because it is; (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(viii). Enter the hospital's name, city, and state ► _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)
Provide the following information about the supported organizations. (See page 4 of the Instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the Instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ►	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gile, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975..					
19 Net income from unrelated business activities not included in line 18 ..					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf ..					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge ..					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets ..					
23 Total of lines 15 through 22 ..	0.	0.	0.	0.	0.
24 Line 23 minus line 17 ..					
25 Enter 1% of line 23 ..					
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24 .. ►	26a	N/A			
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts .. ►	26b	N/A			
c Total support for section 509(a)(1) test; Enter line 24, column (e) .. ►	26c	N/A			
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ►	26d	N/A			
e Public support (line 26c minus line 26d total) ..	26e	N/A			
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) .. ►	26f	N/A %			
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. (1998) 0. (1997) 0. (1996) 0. (1995) 0.					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1998) 0. (1997) 0. (1996) 0. (1995) 0.					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ►	27c	0.			
d Add: Line 27a total ... 0. and line 27b total 0. ►	27d	0.			
e Public support (line 27c, total minus line 27d total) ..	27e	0.			
f Total support for section 509(a)(2) test; Enter amount on line 23, column (e) .. ► 27f 0.					
g Public support percentage (line 27e (numerator) divided by line 27f, (denominator)) .. ►	27g	%			
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator)) .. ►	27h	%			
28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

Part V Private School Questionnaire

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	
	If "Yes," please describe; If "No," please explain. (If you need more space, attach a separate statement.)		
		
		
		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
		
		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
		
		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990) 1999

Part VI-A Lobbying Expenditures by Electing Public Charities

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check here ► a If the organization belongs to an affiliated group.Check here ► b If you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)		N/A	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	36		
38 Total lobbying expenditures (add lines 36 and 37)	37		
39 Other exempt purpose expenditures	38		
40 Total exempt purpose expenditures (add lines 38 and 39)	39		
41 Lobbying nontaxable amount. Enter the amount from the following table -	40		
If the amount on line 40 is -	The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	41		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	42		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	43		
44			

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Yes	No	Amount
		0.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of:

	Yes	No
51a(i)	X	
a(ii)	X	
b(i)	X	
b(ii)	X	
b(iii)	X	
b(iv)	X	
b(v)	X	
b(vi)	X	
c		X

- #### **¶ Other transactions:**

- (I) Sales of assets to a noncharitable exempt organization
 - (II) Purchases of assets from a noncharitable exempt organization
 - (III) Rental of facilities or equipment
 - (IV) Reimbursement arrangements
 - (V) Loans or loan guarantees
 - (VI) Performance of services or membership or fundraising solicitations

- c Sharing of facilities, equipment, mailing lists, other assets, or paid employees**

- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

N/A

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

b If "Yes," complete the following schedule: **N/A**

b) If Yes, complete the following schedule.

N/A

FORM 990	OTHER EXPENSES			STATEMENT 1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	5,142.	5,142.		
ADVERTISING	6,992.		6,992.	
CONTRACTED LABOR	2,718,868.	2,718,868.		
CONTRACTED SERVICES	39,167.	39,167.		
STAFF SERVICES	4,934.	4,934.		
SECURITY	15,845.	15,845.		
MISCELLANEOUS	5,736.	5,736.		
CONTRIBUTIONS	506.	506.		
MEALS AND				
ENTERTAINMENT	1,577.	1,577.		
YOUTH MEMBERSHIPS	7,936.	7,936.		
TOTAL TO FM 990, LN 43	2,806,703.	2,799,711.	6,992.	

Form 4562

Depreciation and Amortization

OMB No. 1545-0172

(Including Information on Listed Property)

1999

Department of the Treasury
Internal Revenue Service (99)

Attachment Sequence No. 67

► See separate instructions.

► Attach this form to your return.

Name(s) shown on return

Identifying number

ACCG, INC.

Business or activity to which this form relates

All Business Activities

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," comp. Pt. V before Pt. I.)

1 Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	\$19,000
2 Total cost of section 179 property placed in service. See page 2 of the instructions	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property. Enter amount from line 27	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from 1998. See page 3 of the instructions	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed In Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)

Section A-General Asset Account Election

- 14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions

Section B-General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see Instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property		3,817	5.0	HY	200DB	763
c 7-year property		1,902	7.0	HY	200DB	272
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Alternative Depreciation System (ADS) (See page 5 of the instructions.)

16a Class life				S/L	
b 12-year		12 yrs.		S/L	
c 40-year		40 yrs.	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property.) (See page 6 of the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	

Part IV Summary (See page 6 of the instructions.)

20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instructions	21	1,035
For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 4562 (1999)

Form 4562 (1999) ACCG, INC.

Page 2

Part V Listed Property-Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A-Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

23a Do you have evidence to support the busn./invest. use claimed?					Yes	No	23b If "Yes," is the evidence written?			Yes	No
(a) Type of prop. (list vehicles first)	(b) Date placed in service	(c) Busn./invest. use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			

24 Property used more than 50% in a qualified business use (See page 7 of the instructions.):

%								
%								

25 Property used 50% or less in a qualified business use (See page 7 of the instructions.):

%				S/L-			
%				S/L-			

26 Add amounts in column (h). Enter the total here and on line 20, page 1

26

27 Add amounts in column (i). Enter the total here and on line 7, page 1

27

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

28 Total business/investment miles driven during the year (DO NOT include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
	Yes	No	Yes	No	Yes	No
29 Total commuting miles driven during the year						
30 Total other personal (noncommuting) miles driven						
Total miles driven during the year. Add lines 28 through 30						
32 Was the vehicle available for personal use during off-duty hours?						
33 Was the vehicle used primarily by a more than 5% owner or related person?						
34 Is another vehicle available for personal use?						

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 9 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 9 of the instructions		

Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 1999 tax year:					
41 Amortization of costs that began before 1999				41	
42 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return				42	

Form 2758

(Rev. June 1998)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns**

► File a separate application for each return.

OMB No. 1545-0148

Please type or print. File the original and one copy by the due date for filing your return.

Name	ASSOCIATES IN COUNSELING AND CHILD GUIDANCE, INC.	Employer identification number 25 1822655
Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)	272 E. CONNELLY BLVD.	
City, town, or post office, state, and ZIP code. For a foreign address, see Instructions.	SHARON, PA 16146	

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until	AUGUST 15 2000	to file (check only one):	
<input type="checkbox"/> Form 706-GS(D)	<input type="checkbox"/> Form 990-T (sec.401(a) or 408(a) trust)	<input type="checkbox"/> Form 1120-ND (sec.4951 taxes) ...	<input type="checkbox"/> Form 8612
<input type="checkbox"/> Form 706-GS(T)	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 3520-A	<input type="checkbox"/> Form 8613
<input checked="" type="checkbox"/> Form 990 or 990-EZ	<input type="checkbox"/> Form 1041 (estate)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8725
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8804
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1042	<input type="checkbox"/> Form 6069	<input type="checkbox"/> Form 8831

If the organization does not have an office or place of business in the United States, check this box ►

2a For calendar year **1999**, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO OBTAIN INFORMATION THAT IS NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____
b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ _____
N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ►

*Karen M. Hagan (M)*Title ► *CPS*

Date ►

5/11/00

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

- We HAVE approved your application. Please attach this form to your return.
- We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your ~~request for~~ extension of time to file. We are not granting the 10-day grace period.
- We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- Other: _____

EXTENSION APPROVED**MAY 30 2000**

By: _____

Director

**RICHARD CREAMER, DIRECTOR
OGDEN SUBMISSION PROCESSING CENTER**

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name MCGILL, POWER, BELL & ASSOCIATES
	Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address) 3110 HIGHLAND ROAD
	City, town, or post office, state, and ZIP code. For a foreign address, see Instructions. HERMITAGE, PA 16148